



DEPARTMENT OF CONSUMER AFFAIRS
CALIFORNIA BOARD OF ACCOUNTANCY
2000 EVERGREEN STREET, SUITE 250
SACRAMENTO, CA 95815-3832
TELEPHONE: (916) 263-3680
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WEB ADDRESS: <http://www.cba.ca.gov>



**CALIFORNIA BOARD OF ACCOUNTANCY (CBA)
PUBLIC MEETING NOTICE FOR THE COMMITTEE ON PROFESSIONAL CONDUCT
(CPC), STRATEGIC PLANNING COMMITTEE (SPC),
AND CBA MEETINGS**

DATE: Thursday, September 20, 2012

COMMITTEE MEETING (CPC)

TIME: 9:30 a.m.

COMMITTEE MEETING (SPC)

TIME: 10:00 a.m., or upon adjournment
of the CPC meeting

CBA MEETING

TIME: 12:30 p.m. to 5:00 p.m.

DATE: Friday, September 21, 2012

CBA MEETING

TIME: 9:00 a.m. to 1:00 p.m.

PLACE: Wyndham Irvine
17941 Von Karman Ave.
Irvine, CA 92614
Telephone: (949) 863-1999
Fax: (949) 474-7236

TELECONFERENCE LOCATION:
Bureau of Automotive Repair
1361 South Winchester Blvd., Ste. 206
San Jose, CA 95117
Telephone: (408) 777-1860

Enclosed for your information is a copy of the agendas for the CPC, SPC, and CBA meetings on September 20-21, 2012. For further information regarding these meetings, please contact:

Kari O'Connor, Board Relations Analyst
(916) 561-1716, or koconnor@cba.ca.gov
California Board of Accountancy
2000 Evergreen Street, Suite 250
Sacramento, CA 95815

An electronic copy of this notice can be found at <http://www.dca.ca.gov/cba/calendar.shtml>

The next CBA meeting is scheduled for November 15-16, 2012 in Northern CA.

The meeting is accessible to individuals who are physically disabled. A person who needs a disability-related accommodation or modification in order to participate in the meeting may make a request by contacting Kari O'Connor at (916) 561-1718, or email koconnor@cba.ca.gov or send a written request to the CBA Office at 2000 Evergreen Street, Ste. 250, Sacramento, CA 95815. Providing your request is at least five (5) business days before the meeting will help to ensure availability of the requested accommodation.



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**CALIFORNIA BOARD OF ACCOUNTANCY (CBA)
COMMITTEE ON PROFESSIONAL CONDUCT (CPC)
AGENDA**

Thursday, September 20, 2012
9:30 a.m.

Wyndham Irvine
17941 Von Karman Ave.
Irvine, CA 92614
Telephone: (949) 863-1999
Fax: (949) 474-7236

Roll Call and Call to Order (**Michael Savoy, Chair**).

- I. Approve Minutes of the May 25, 2012 CPC Meeting (**Michael Savoy**).
- II. Discussion on Policy Related to the Implementation of New Educational Requirements for CPA Licensure Set to Take Effect January 1, 2014 (**Dominic Franzella**).
 - A. Consideration of Option to Allow in Limited Circumstances the Ability for Candidates to Qualify for the Uniform CPA Examination Prior to the Conferral of a Baccalaureate Degree or Higher.
 - B. Consideration of Options to Expand the List of Qualifying Disciplines in Business and Professions Code Section 5094.3 Related to the Ethics Study Requirement.
 - C. Consideration of Options to Extend the Deadline to Apply for Licensure Under the Present Pathways.
- III. Discussion on Initiating a Rulemaking to Adopt Title 16, California Code of Regulations (CCR) Sections 16, 16.1, and 16.2 Regarding Military Inactive Status (**Matthew Stanley**).
- IV. Public Comments.*
- V. Agenda Items for Next Meeting.

Adjournment.

Action may be taken on any item on the agenda. In accordance with the Bagley-Keene Open Meetings Act, all meetings of the CPC are open to the public.

*Government Code section 11125.7 provides the opportunity for the public to address each agenda item during discussion or consideration by the CPC prior to the CPC taking any action on said item. Members of the public will be provided appropriate opportunities to comment on any issue before the CPC. Individuals may appear before the CPC to discuss items not on the agenda; however, the CPC can take no official action on these items at the time of the same meeting. (Government Code sec.

11125.7(a).)

CBA members who are not members of the CPC may be attending the meeting. However, if a majority of members of the full board are present at the CPC meeting, members who are not members CPC may attend the meeting only as observers.



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**CALIFORNIA BOARD OF ACCOUNTANCY (CBA)
STRATEGIC PLANNING COMMITTEE (SPC)
AGENDA**

Thursday, September 20, 2012
10:00 a.m.

Or upon adjournment of the
Committee on Professional Conduct Meeting

Wyndham Irvine
17941 Von Karman Ave.
Irvine, CA 92614
Telephone: (949) 863-1999
Fax: (949) 474-7236

Roll Call and Call to Order (**Manuel Ramirez, Chair**).

- I. Approve Minutes of the March 23, 2012 SPC Meeting (**Manuel Ramirez**).
- II. Review of the Proposed 2013-2015 CBA Strategic Plan (**Deanne Pearce, Assistant Executive Officer**).
- III. Public Comments.*
- IV. Agenda Items for Next Meeting.

Adjournment.

Action may be taken on any item on the agenda. In accordance with the Bagley-Keene Open Meetings Act, all meetings of the SPC are open to the public.

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CBA members who are not members of the SPC may be attending the meeting. However, if a majority of members of the full board are present at the SPC meeting, members who are not members SPC may attend the meeting only as observers.



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**DEPARTMENT OF CONSUMER AFFAIRS (DCA)
CALIFORNIA BOARD OF ACCOUNTANCY (CBA)**

**CBA MEETING
AGENDA**

**Thursday, September 20, 2012
12:30 p.m. – 5:00 p.m.**

**Friday, September 21, 2012
9:00 a.m. – 1:00 p.m.**

**Wyndham Irvine
17941 Von Karman Ave.
Irvine, CA 92614
Telephone: (949) 863-1999
Fax: (949) 474-7236**

**Teleconference Location:
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San Jose, CA 95117**

Important Notice to the Public

The order of agenda items other than those identified as “time certain” are approximate. Agenda items may be discussed and action taken out of order at the discretion of the CBA President.

Roll Call and Call to Order **(Marshal Oldman, President)**.

- I. Report of the President **(Marshal Oldman)**.
 - A. Discussion on the Role of the Qualifications Committee (QC) **(Fausto Hinojosa, QC Chair)**.
 - B. Announcement Regarding Annual Officer Elections.
 - C. Announcement of CBA Leadership Award of Excellence.

- II. Report of the Vice President (**Leslie LaManna**).
 - A. Recommendations for Appointments/Reappointments to the Enforcement Advisory Committee (EAC).
 - B. Recommendations for Appointments/Reappointments to the Qualifications Committee (QC).
 - C. Recommendations for Appointments/Reappointments to the Peer Review Oversight Committee (PROC).
- III. Report of the Secretary/Treasurer (**Michael Savoy**).
 - A. Discussion of Governor's Budget.
 - B. Fiscal Year 2011-2012 Year End Financial Report.
 - C. Report of the Budget Taskforce – Licensing Fee Analyses and Discussion of Reserve.
- IV. Report of the Executive Officer (EO) (**Patti Bowers**).
 - A. Update on Staffing.
 - B. Update on CBA 2010-2012 Communications and Outreach Plan (Written Report Only).
 - C. CBA 2011-2012 Annual Report (**Deanne Pearce, Assistant EO**).
 - D. Report on Customer Satisfaction with CBA Services (**Deanne Pearce, Assistant EO**).
 - E. Update on Bills on Which the CBA Has Taken a Position (AB 1345, AB 1409, AB 1588, AB 1904, AB 2570, SB 103, SB 1099, SB 1327, SB 1405 and SB 1576) and Report on Newly Amended Bills Identified During the Final Week of Session (AB 1489, SB 71, and SB 1025) (**Matthew Stanley, CBA Staff**).
- V. Report of the Licensing Chief (**Dominic Franzella**).
 - A. Report on Licensing Division Activity.
 - B. Licensing Educational Changes Taskforce – Project Plan for Implementation of the New Educational Requirements for CPA Licensure Set to Take Effect January 1, 2014.
- VI. Report of the Enforcement Chief (**Rafael Ixta**).

A. Enforcement Division Report.

**TIME CERTAIN
2:00 p.m.**

VII. Open Session.

A. Kwang-Ho Lee – Petition for Reinstatement of Revoked CPA Certificate.

B. Gladstein CPA – Petition for Termination of Probation.

C. Stuart Gladstein – Petition for Reduction of Penalty and Termination of Probation.

Public Comments.

VIII. Closed Session. Pursuant to Government Code Section 11126(c)(3), the CBA Will Convene Into Closed Session to Deliberate on Disciplinary Matters (Stipulations, Default Decisions, Proposed Decisions, Petitions for Termination of Probation, Petitions for Reduction of Penalty and Petitions for Reinstatement).

**TIME CERTAIN
9:00 a.m.**

IX. Regulations (**Matthew Stanley**).

A. Regulation Hearing Regarding Title 16, California Code of Regulations (CCR) Sections 12, 12.5, 37, 80, 80.1, 80.2, 81, 87, 87.1, 87.7, 87.8, 87.9, 88, 88.1, 88.2 and 89 – Continuing Education

B. Discussion and Possible Action to Adopt or Amend Proposed Text at Title 16, California Code of Regulations (CCR) Sections 12, 12.5, 37, 80, 80.1, 80.2, 81, 87, 87.1, 87.7, 87.8, 87.9, 88, 88.1, 88.2 and 89 – Continuing Education.

X. Committee and Task Force Reports.

A. Committee on Professional Conduct (CPC) (**Michael Savoy, Chair**).

1. Report of the September 20, 2012 CPC Meeting.

2. Discussion on Policy Related to the Implementation of the New Educational Requirement for CPA Licensure Set to take Effect January 1, 2014.

a. Consideration of Options to Allow in Limited Circumstances the Ability for Candidates to Qualify for the Uniform CPA Examination Prior to the Conferral of a Baccalaureate Degree or Higher.

- b. Consideration of Options to Expand the List of Qualifying Disciplines in Business and Professions Code Section 5094.3 Related to the Ethics Study Requirement.
 - c. Consideration of Options to Extend the Deadline to Apply for Licensure Under the Present Pathways.
3. Discussion on Initiating a Rulemaking to Adopt Title 16, California Code of Regulations (CCR) Sections 16, 16.1, and 16.2 Regarding Military Inactive Status.

B. Strategic Planning Committee (SPC) (**Manuel Ramirez, Chair**).

- 1. Report of the September 20, 2012 SPC Meeting.
- 2. Review and Possible Adoption of the 2013-2015 CBA Strategic Plan.

C. Enforcement Advisory Committee (EAC) (**Cheryl Gerhardt, Chair**).

- 1. No Report.
- 2. Approval of 2013 EAC Meeting Dates.

D. Qualifications Committee (QC) (**Fausto Hinojosa, Chair**).

- 1. Report of the August 1, 2012 QC Meeting.

E. Peer Review Oversight Committee (PROC) (**Nancy Corrigan, Chair**).

- 1. Report of the August 24, 2012 PROC Meeting.
- 2. Approval of 2013 PROC Meeting Dates.

XI. Acceptance of Minutes.

- A. Draft Minutes of the July 26, 2012 CBA Meeting.
- B. Draft Minutes of the July 25, 2012 CBA Strategic Planning Workshop.
- C. Minutes of the May 25, 2012 CPC Meeting.
- D. Minutes of the March 23, 2012 SPC Meeting.
- E. Minutes of the April 25, 2012 QC Meeting.

F. Minutes of the May 3, 2012 EAC Meeting.

G. Minutes of the June 16, 2012 PROC Meeting.

XII. Other Business.

A. American Institute of Certified Public Accountants (AICPA).

No Report.

B. National Association of State Boards of Accountancy (NASBA).

1. Introduction of NASBA representative Dan Dustin (**Marshal Oldman**).

2. NASBA Focus Questions (**Kari O'Connor, CBA Staff**).

3. Update on NASBA Committees.

a. Accountancy Licensee Database Task Force (**Patti Bowers/Sally Anderson**).

b. Board Relevance & Effectiveness Committee (**Marshal Oldman**).

c. Education Committee (**Donald Driftmier**).

d. Uniform Accountancy Act Committee (UAA) (**Sally Anderson**).

XIII. Closing Business.

A. Public Comments.*

B. Agenda Items for Future CBA Meetings.

C. Press Release Focus (**Deanne Pearce, Assistant EO**).

Recent Press Releases.

Adjournment.

Action may be taken on any item on the agenda. The time and order of agenda items are subject to change at the discretion of the CBA President and items may be taken out of order.

In accordance with the Bagley-Keene Open Meetings Act, all meetings of the CBA are open to the public. While the CBA intends to webcast this meeting, it may not be possible to webcast the entire open meeting due to limitations on resources.

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